

Financial Information:

1. *Identification (contact information) for any accountant used by the utility.*

**Childs Richards  
CPAs & Advisors  
2490 Wall Ave,  
Ogden, UT 84401  
801-621-0440**

2. *Copies of the General Ledger.*

See Exhibit G

3. *Copies of Balance Sheet.*

See Exhibit H

4. *Copies of the Income Statement.*

See Exhibit I.

5. *Pro Forma Income Statements, categorized by the National Association of Regulatory Utility Commission, NARUC, System of Accounts, to include:*

- a. *the prior two years of revenues and expenses, and*
- b. *the projected revenues and expenses for the next two years, to include the Company's anticipated growth rate and requested rate increase.*

See Exhibit 2.1 of William Duncan's Direct Testimony

6. *A copy of the utility's check register.*

See Exhibit G.

7. *Billing documentation/reports, tied back to the tariff rates*

See Exhibit J.

8. *Information on the utility plant, including, but not limited to:*

- a. *Acquisition date,*
- b. *Acquisition price or cost,*
- c. *Salvage value,*
- d. *Expected useful life,*
- e. *Annual depreciation amount per asset,*

See Exhibit 2.7 of William Duncan's Direct Testimony

- f. *Accumulated depreciation per asset and reconciled to the total accumulated depreciation amount to the most recent Annual Report.*

See Exhibit 2.7 of William Duncan's Direct Testimony

- g. *If an asset was donated (to the water company by the developer), please list the amount applied to Contribution in Aid of Construction per asset*

**Not Applicable**

- h. *If donated, the accumulated amortization of the Contribution in Aid of Construction per asset and reconciled to the total accumulated amortization amount to the most recent Annual Report.*

**Not Applicable**

- i. *Projected further asset purchases for the next three years, providing the estimated acquisition date and price.*

See Exhibit 2.7 of William Duncan's Direct Testimony

- 9. *Information on all Notes Payable, Loans, and other Obligations. This will include all outstanding and those retired within the past two years, including:*
  - a. *Interest rate*
  - b. *Beginning date*
  - c. *Date of last scheduled payment (the Loan pay-off date), and*
  - d. *Amount of payment*

**Mountain Sewer does not currently have any notes payable, loans or other obligations. See the Testimony of Ray Bowden for more information.**